

§ 210.12-15

17 CFR Ch. II (4-1-11 Edition)

⁶The information required by column C shall be furnished only as to controlled companies.

[47 FR 56844, Dec. 21, 1982]

§ 210.12-15 Summary of investments—other than investments in related parties.

[For Insurance Companies]

Column A	Column B	Column C	Column D
Type of investment	Cost ¹	Value	Amount at which shown in the balance sheet ²
Fixed maturities:			
Bonds:			
United States Government and government agencies and authorities.			
States, municipalities and political subdivisions.			
Foreign governments.			
Public utilities.			
Convertibles and bonds with warrants attached ³ .			
All other corporate bonds.			
Certificates of deposit.			
Redeemable preferred stock.			
Total fixed maturities.			
Equity securities:			
Common stocks:			
Public utilities.			
Banks, trust and insurance companies.			
Industrial, miscellaneous and all other.			
Nonredeemable preferred stocks.			
Total equity securities.			
Mortgage loans on real estate.			
Real estate ⁴ .			
Policy loans.			
Other long-term investments.			
Short-term investments.			
Total investments.			

¹ Original cost of equity securities and, as to fixed maturities, original cost reduced by repayments and adjusted for amortization of premiums or accrual of discounts.

² If the amount at which shown in the balance sheet is different from the amount shown in either column B or C, state the reason for such difference. The total of this column should agree with the balance sheet.

³ All convertibles and bonds with warrants shall be included in this caption, regardless of issuer.

⁴ State separately any real estate acquired in satisfaction of debt.

[46 FR 54337, Nov. 2, 1981]

§ 210.12-16 Supplementary insurance information.

[For insurance companies]

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K
Segment ¹	Deferred policy acquisition cost (caption 7)	Future policy benefits, losses, claims and loss expenses (caption 13-a-1)	Un-earned premiums (caption 13-a-2)	Other policy claims and benefits payable (caption 13-a-3)	Premium revenue (caption 1)	Net investment income (caption 2) ³	Benefits, claims, losses, and settlement expenses (caption 5)	Amortization of deferred policy acquisition costs ⁴	Other operating expenses ^{3,4}	Premiums written ²
Total ⁵ .										

¹ Segments shown should be the same as those presented in the footnote disclosures called for by generally accepted accounting principles.

² Does not apply to life insurance or title insurance. This amount should include premiums from reinsurance assumed, and be net of premiums on reinsurance ceded.

³ State the basis for allocation of net investment income and, where applicable, other operating expenses.

Securities and Exchange Commission

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⁴The total of columns I and J should agree with the amount shown for income statement caption 7.

⁵Totals should agree with the indicated balance sheet and income statement caption amounts, where a caption number is shown.

[46 FR 54338, Nov. 2, 1981, as amended at 57 FR 45293, Oct. 1, 1992; 64 FR 1734, Jan. 12, 1999]

§ 210.12-17 Reinsurance.

[For insurance companies]

Column A	Column B	Column C	Column D	Column E	Column F
	Gross amount	Ceded to other companies ¹	Assumed from other companies	Net amount ²	Percentage of amount assumed to net ³
Life insurance in force. Premiums: Life insurance. Accident and health insurance. Property and liability insurance. Title insurance.					
Total premiums.					

¹ Indicate in a note any amounts of reinsurance or coinsurance income netted against premiums ceded.

² This Column represents the total of column B less column C plus column D. The total premiums in this column should represent the amount of premium revenue on the income statement.

³ Calculated as the amount in column D divided by amount in column E.

[46 FR 54338, Nov. 2, 1981]

§ 210.12-18 Supplemental information (for property-casualty insurance underwriters).

Affiliation with registrant	De-ferred policy acquisition costs	Re-serves for unpaid claims and claim adjustment expenses	Dis-count, if any, de-deducted in col-umn C ⁴	Un-earned pre-miums	Earned pre-miums	Net in-vest-ment income	Claims and claim adjustment ex-penses incurred related to		Amorti-zation of de-ferred policy acqui-sition costs	Paid claims and claim adjust-ment ex-penses	Pre-miums written
							(1) Current year	(2) Prior years			
Column A	Col-umn B	Col-umn C	Col-umn D	Col-umn E	Col-umn F	Col-umn G		Col-umn H	Col-umn I	Col-umn J	Col-umn K
(a) Consolidated property-casualty entities ²											
(b) Unconsolidated property-casualty subsidiaries ^{2,3}											
(c) Proportionate share of reg-istrant and its subsidiaries' 50%-or-less-owned property-casualty equity investees ^{2,3}											

¹ Information included in audited financial statements, including other schedules, need not be repeated in this schedule. Columns B, C, D, and E are as of the balance sheet dates, columns F, G, H, I, J, and K are for the same periods for which income statements are presented in the registrant's audited consolidated financial statements.

² Present combined or consolidated amounts, as appropriate for each category, after intercompany eliminations.

³ Information is not required here for 50%-or-less-owned equity investees that file similar information with the Commission as registrants in their own right, if that fact and the name of the affiliated registrant is stated. If ending reserves in any category (a), (b), or (c) above is less than 5% of the total reserves otherwise required to be reported in this schedule, that category may be omitted and that fact so noted. If the amount of the reserves attributable to 50%-or-less-owned equity investors that file this information as registrants in their own right exceeds 95% of the total category (c) reserves, information for the other 50%-or-less-owned equity investees need not be provided.

⁴ Disclose in a footnote to this schedule the rate, or range of rates, estimated if necessary, at which the discount was computed for each category.

[49 FR 47599, Dec. 6, 1984]